

**In the Specification:**

Please amend paragraphs 2, 3, and 4 as follows:

[2] Embodiments of the~~The~~ present invention ~~relates~~relate to a non-volatile memory cell ~~comprising~~including dielectric layers having low dielectric constant and corresponding process.

[3] More specifically, an ~~aspect~~embodiment of the invention relates to a non-volatile memory cell integrated on a semiconductor substrate and ~~comprising~~including a floating gate transistor including a source region and a drain region, a gate region projecting from the substrate and comprised between ~~said~~the source and drain regions, ~~said~~the gate region having a predetermined length and width and comprising a first floating gate region and a control gate region.

[4] Another ~~aspect~~embodiment of the invention relates also to a process for manufacturing non-volatile memory cells on a semiconductor substrate, ~~comprising the following steps:~~ The process includes forming active areas in ~~said~~the semiconductor substrate bounded by an insulating layer, forming on ~~said~~the active areas a first dielectric material layer, depositing a first conductor material layer on ~~said~~the first dielectric layer, and defining~~define~~ through a standard photolithographic technique a plurality of floating gate regions.

Please amend paragraph 21 as follows:

[21] ~~A solutive idea underlying an aspect~~An embodiment of the present invention is to define a process sequence needed to obtain a memory device organized in rows and columns comprising non-volatile memory cells wherein the area between two adjacent floating gate regions belonging to the same row is filled up with low dielectric constant (low-k) material.

Please delete paragraphs 22 and 23.

Please amend paragraph 24 as follows:

**[24]** The features and advantages of devices according to ~~various aspects~~embodiments of the invention will be apparent from the following description of ~~an embodiment~~embodiments thereof given by way of non-limiting example with reference to the attached drawings.